

**COUNTY OF ONEIDA,
NEW YORK**

*Federal Awards Information
for the Year Ended December 31, 2024 and
Independent Auditors' Reports*

COUNTY OF ONEIDA, NEW YORK
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Year Ended December 31, 2024

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DRESCHER & MALECKI LLP

2721 Transit Road, Suite 111
Elma, New York 14059
Telephone: 716.565.2299
Fax: 716.389.5178



INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Honorable County Executive and County Legislature
County of Oneida, New York:

We have audited in accordance with auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (“*Government Auditing Standards*”), the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Oneida, New York (the “County”) as of and for the year ended December 31, 2024 (with the Mohawk Valley Community College for the year ended August 31, 2024), and the related notes to the financial statements, which collectively comprise the County’s basic financial statements, and have issued our report thereon dated September 17, 2025. Our report includes a reference to other auditors who audited the financial statements of the Oneida-Herkimer Solid Waste Management Authority, the Mohawk Valley Community College, the Oneida Tobacco Asset Securitization Corporation, and the Upper Mohawk Valley Memorial Auditorium Authority. This report does not include the results of the other auditors’ testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. The financial statements of the Oneida Tobacco Asset Securitization Corporation were not audited in accordance with *Government Auditing Standards*.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (“internal control”) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County’s internal control. Accordingly, we do not express an opinion on the effectiveness of the County’s internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the County’s financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Drescher & Malecki LLP

September 17, 2025

DRESCHER & MALECKI LLP

2721 Transit Road, Suite 111
Elma, New York 14059
Telephone: 716.565.2299
Fax: 716.389.5178



INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE

Honorable County Executive and County Legislature
County of Oneida, New York:

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the County of Oneida, New York's (the "County") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2024. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

The County's basic financial statements include the operations of the Oneida-Herkimer Solid Waste Management Authority ("OHSWMA"), the Mohawk Valley Community College ("MVCC"), the Oneida Tobacco Asset Securitization Corporation ("OTASC"), and the Upper Mohawk Valley Memorial Auditorium Authority ("UMVMAA") which reported receiving \$0, \$20,778,398, \$0 and \$0 in federal awards, which are not included in the County's Schedule of Expenditures of Federal Awards for the year ended December 31, 2024. Our compliance audit, described below, did not include the operations of the OHSWMA, MVCC, OTASC, and UMVMAA because other auditors were engaged to perform an audit in accordance with the Uniform Guidance.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America ("GAAS"); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States ("*Government Auditing Standards*"); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we

have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal

program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

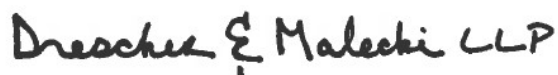
Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County as of and for the year ended December 31, 2024 (with MVCC for the fiscal year ended August 31, 2024), and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon, dated September 17, 2025, which contained unmodified opinions on those financial statements. We did not audit the financial statements of OHSWMA and MVCC, which are shown as discretely presented component units of the County or OTASC and UVMMAA, which are shown as blended component units of the County. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Drescher & Malecki LLP

September 17, 2025

COUNTY OF ONEIDA, NEW YORK
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2024

Federal Grantor/Pass-through Grantor Program or Cluster Title (1a)	Assistance Listing Number (1b)	Pass-Through Entity Identifying Number (1c)	Passed Through to Sub- recipients	Total Federal Expenditures (1d)
U.S. DEPARTMENT OF AGRICULTURE				
Passed through NYS Department of Family Assistance:				
<i>SNAP Cluster</i>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	N/A	\$ -	\$ 3,665,403
<i>Total SNAP Cluster</i>			-	3,665,403
TOTAL U.S. DEPARTMENT OF AGRICULTURE			-	3,665,403
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Passed through NYS Office of Home and Community Renewal:				
Community Development Block Grants/State's Program and				
Non-Entitlement Grants in Hawaii	14.228	846HR311-23	37,019	37,019
Community Development Block Grants/State's Program and				
Non-Entitlement Grants in Hawaii	14.228	846ME554-24	2,143	2,143
<i>Total Community Development Block Grants/State's Program and</i>				
<i>Non-Entitlement Grants in Hawaii</i>			39,162	39,162
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			39,162	39,162
U.S. DEPARTMENT OF JUSTICE				
Passed through NYS Division of Homeland Security:				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	N/A	-	24,200
Passed through NYS Office of Victim Services:				
Crime Victim Assistance	16.575	N/A	-	246,997
Direct Program:				
State Criminal Alien Assistance Program	16.606	N/A	-	30,818
TOTAL U.S. DEPARTMENT OF JUSTICE			-	302,015
U.S. DEPARTMENT OF LABOR				
Passed through Herkimer County:				
<i>WIA/WIOA Cluster</i>				
WIA/WIOA Adult Program	17.258	N/A	-	491,488
WIA/WIOA Youth Activities	17.259	N/A	-	414,851
WIA/WIOA Dislocated Worker Formula Grants	17.278	N/A	-	456,265
<i>Total WIA/WIOA Cluster</i>			-	1,362,604
TOTAL U.S. DEPARTMENT OF LABOR			-	1,362,604
U.S. DEPARTMENT OF TRANSPORTATION				
Passed through Federal Aviation Administration:				
Airport Improvement Program	20.106	3-36-0119-055-2021	-	23,000
Airport Improvement Program	20.106	3-36-0119-056-2021	-	59,000
Airport Improvement Program	20.106	3-36-0119-057-2022	-	126,000
Airport Improvement Program	20.106	3-36-0119-058-2022	-	21,890
Airport Improvement Program	20.106	3-36-0119-059-2022	-	31,772
Airport Improvement Program	20.106	3-36-0119-060-2023	-	168,750
Airport Improvement Program	20.106	3-36-0119-061-2023	-	5,157,955
Airport Improvement Program	20.106	3-36-0119-062-2023	-	10,884
Airport Improvement Program	20.106	3-36-0119-064-2024	-	114,943
Airport Improvement Program	20.106	3-36-0119-065-2024	-	6,084
Airport Improvement Program	20.106	3-36-0119-066-2024	-	142,501
Airport Improvement Program	20.106	3-36-0119-067-2024	-	1,800
<i>Total Airport Improvement Program</i>			-	5,864,579
Passed through NYS Department of Transportation:				
Highway Planning and Construction	20.205	PL C040356	-	969,719
Highway Planning and Construction	20.205	FTA C040356	-	103,322
Highway Planning and Construction	20.205	CINV-000420	-	98,060
Highway Planning and Construction	20.205	D035953 & D035950	-	152,858
<i>Total Highway Planning and Construction</i>			-	1,323,959

(continued)

COUNTY OF ONEIDA, NEW YORK
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2024

Federal Grantor/Pass-through Grantor Program or Cluster Title (1a)	Assistance Listing Number (1b)	Pass-Through Entity Identifying Number (1c)	Passed Through to Sub- recipients	Total Federal Expenditures (1d)
State and Community Highway Safety	20.600	N/A	-	17,754
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	N/A	-	14,445
Direct Program:				
Safe Streets and Roads for All	20.939	N/A	-	415,697
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			-	7,636,434
U.S. DEPARTMENT OF THE TREASURY				
Direct Program:				
Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	-	6,856,059
Local Assistance and Tribal Consistency Fund	21.032	N/A	-	100,000
TOTAL U.S. DEPARTMENT OF THE TREASURY			-	6,956,059
U.S. DEPARTMENT OF VETERANS AFFAIRS				
Direct Program:				
Staff Sergeant Parker Gordon Fox Suicide Prevention Grant Program	64.055	N/A	-	707,009
TOTAL U.S. DEPARTMENT OF VETERANS AFFAIRS			-	707,009
U.S. ENVIRONMENTAL PROTECTION AGENCY				
Passed through NYS Department of Environmental Conservation:				
Water Quality Management Planning	66.454	C00926GG	-	71,865
TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY			-	71,865
U.S. DEPARTMENT OF EDUCATION				
Passed through NYS Division of Family Health:				
Special Education-Grants for Infants and Families	84.181	C-027494	-	130,703
TOTAL U.S. DEPARTMENT OF EDUCATION			-	130,703
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Passed through NYS Office for the Aging:				
Special Programs for the Aging, Title III , Part D	93.043	N/A	-	38,362
<i>Aging Cluster</i>				
Special Programs for the Aging, Title III, Part B	93.044	N/A	-	810,731
Special Programs for Aging, Title III, Part C	93.045	N/A	-	1,041,371
Nutrition Services Incentive Program	93.053	N/A	-	38,961
<i>Total Aging Cluster</i>			-	1,891,063
Special Programs for the Aging Title IV				
National Family Caregiver Support, Title III, Part E	93.052	N/A	-	285,663
Hospital Preparedness Program (HPP) and				
Public Health Emergency Preparedness (PHEP)				
Passed through Health Research, Inc.				
Public Health Emergency Preparedness	93.069	1577-13	-	119,758
Passed through NYS Office of Temporary and Disability Assistance:				
Temporary Assistance for Needy Families	93.558	N/A	-	21,468,676
Child Support Enforcement, Title IV-D	93.563	N/A	-	2,332,584
Refugee and Entrant Assistance-State Administered Programs	93.566	N/A	-	492,375
Low Income Home Energy Assistance	93.568	N/A	-	14,046,240
Stephanie Tubbs Jones Child Welfare Services Program	93.645	N/A	-	482,455
Passed through NYS Department of Health:				
Immunization Cooperative Agreements	93.268	C-028305	-	135,770
Public Health Emergency Response	93.354	15-1043-06	-	47,124
Implementing Overdose Strategy	93.421	6NU38OT000306-04-01	-	107,303
<i>Medicaid Cluster:</i>				
Medical Assistance Program	93.778	LGU-70210	-	3,330,207
<i>Total Medicaid Cluster</i>			-	3,330,207

(continued)

COUNTY OF ONEIDA, NEW YORK
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2024

				(concluded)
Federal Grantor/Pass-through Grantor Program or Cluster Title (1a)	Assistance Listing Number (1b)	Pass-Through Entity Identifying Number (1c)	Passed Through to Sub- recipients	Total Federal Expenditures (1d)
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	93.779	N/A	-	61,242
Passed through NYS Office of Children and Family Services:				
Child Care and Development Block Grant	93.575	N/A	-	14,775,529
Foster Care, Title IV-E	93.658	N/A	-	5,680,886
Adoption Assistance	93.659	N/A	-	2,504,200
Social Services Block Grant	93.667	N/A	-	1,023,739
Chafee Foster Care Independence Program	93.674	N/A	-	64,346
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			-	68,887,522
U.S. DEPARTMENT OF HOMELAND SECURITY				
Passed through NYS Division of Homeland Security and Emergency Services:				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	4625 DRNY	-	2,030,949
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	4472 DRNY	-	561,927
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	4480 DRNY	-	12,678
<i>Total Disaster Grants - Public Assistance (Presidentially Declared Disasters)</i>			-	2,605,554
Emergency Management Performance Grants	97.042	C185032	-	70,343
Emergency Management Performance Grants	97.042	C1851149	-	86,715
<i>Total Emergency Management Performance Grants</i>			-	157,058
Homeland Security Grant Program	97.067	WM20972000 / C972000	-	6,790
Homeland Security Grant Program	97.067	C190150	-	112,249
Homeland Security Grant Program	97.067	C835010	-	118,704
Homeland Security Grant Program	97.067	C190287	-	32,997
Homeland Security Grant Program	97.067	N/A	-	120,836
Homeland Security Grant Program	97.067	WM20972002	-	1,509
Homeland Security Grant Program	97.067	N/A	-	18,426
Homeland Security Grant Program	97.067	N/A	-	16,533
Homeland Security Grant Program	97.067	N/A	-	38,926
<i>Total Homeland Security Grant Program</i>			-	466,970
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			-	3,229,582
TOTAL EXPENDITURES OF FEDERAL AWARDS (1e)			\$ 39,162	\$ 92,988,358

The notes to the schedule of expenditures of federal awards are an integral part of this schedule.

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COUNTY OF ONEIDA, NEW YORK
Notes to the Schedule of Expenditures of Federal Awards
Year Ended December 31, 2024

1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of County of Oneida, New York (the "County") under programs of the federal government for the year ended December 31, 2024. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position or cash flows of the County. The following notes were identified on the Schedule:

- (a) Includes all federal award programs of the County of Oneida, New York. The federal expenditures of the Oneida-Herkimer Solid Waste Management Authority, the Mohawk Valley Community College, the Oneida County Tobacco Asset Securitization Corporation, and the Upper Mohawk Valley Memorial Auditorium Authority have not been included.
- (b) Source: Federal Assistance Listing Numbers, previously known as Catalog of Federal Domestic Assistance.
- (c) Pass-through entity identifying numbers are presented where available.
- (d) Prepared under accounting principles generally accepted in the United States of America and includes all federal award programs.
- (e) A reconciliation to the financial statements is available.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or limited as to reimbursement. The County has not elected to use the 10 percent de minimis direct cost rate as allowed under the Uniform Guidance.

3. NONMONETARY FEDERAL PROGRAMS

The County is the recipient of federal financial assistance programs that do not result in cash receipts or disbursements, termed "nonmonetary programs."

New York State makes payments of benefits directly to vendors, primarily utility companies, on behalf of eligible persons receiving Low-Income Home Energy Assistance (CFDA Number 93.568). Included in the amount presented on the schedule of expenditures of federal awards is \$13,502,820 in direct payments.

4. MATCHING COSTS

Matching costs, i.e., the County's share of certain program costs, are not included in the reported expenditures.

5. DEPARTMENT OF SOCIAL SERVICES – ADMINISTRATIVE COSTS

Differences between the amounts reflected in the Schedule of Expenditures of Federal Awards and the Department of Social Services' federal financial reports (RF-2 claims) are due to allocation of administrative costs to the individual federal programs.

6. AMOUNTS PROVIDED TO SUBRECIPIENTS

Certain program funds are passed through the County to subrecipient organizations. The County identifies, to the extent practical, the total amount provided to subrecipients from each federal program, however, the Schedule does not contain separate schedules disclosing how the subrecipients outside of the County's control utilize the funds. The County requires subrecipients receiving funds to submit separate audit reports disclosing the use of the program funds.

COUNTY OF ONEIDA, NEW YORK
Schedule of Findings and Questioned Costs
Year Ended December 31, 2024

Section I. SUMMARY OF AUDITORS' RESULTS

Financial Statements:

Type of report the auditor issued: Unmodified*

* (which report includes a reference to other auditors)

Internal control over financial reporting:

Material weakness(es) identified? _____ Yes ✓ No

Significant deficiency(ies) identified? _____ Yes ✓ None reported

Noncompliance material to the financial statements noted? _____ Yes ✓ No

Federal Awards:

Internal control over major federal programs:

Material weakness(es) identified? _____ Yes ✓ No

Significant deficiency(ies) identified? _____ Yes ✓ None reported

Type of auditor's report issued on compliance for major federal programs: Unmodified

Any audit findings disclosed that are required to be reported
in accordance with 2 CFR 200.516(a)? _____ Yes ✓ No

Identification of major federal programs:

<u>ALN</u>	<u>Name of Federal Program or Cluster</u>
10.561	SNAP Cluster
21.027	Coronavirus State and Local Fiscal Recovery Funds
93.575	CCDF Cluster
93.778	Medicaid Cluster
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)

Dollar threshold used to distinguish between Type A and Type B programs? \$ 2,809,616

Auditee qualified as low-risk auditee? ✓ Yes _____ No

COUNTY OF ONEIDA, NEW YORK
Schedule of Findings and Questioned Costs
Year Ended December 31, 2024

Section II. FINANCIAL STATEMENT FINDINGS

No findings noted.

Section III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No findings noted.

COUNTY OF ONEIDA, NEW YORK
Summary Schedule of Prior Year Audit Findings
Year Ended December 31, 2024
(Follow-up on December 31, 2023 Findings)

No findings were reported.

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